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12 Attorneys for Debtors

13 **UNITED STATES BANKRUPTCY COURT**

14 **DISTRICT OF NEVADA**

15 In re: USA COMMERCIAL MORTGAGE COMPANY, Debtor.	16 Case No. BK-S-06-10725 LBR Case No. BK-S-06-10726 LBR Case No. BK-S-06-10727 LBR Case No. BK-S-06-10728 LBR Case No. BK-S-06-10729 LBR
17 In re: USA CAPITAL REALTY ADVISORS, LLC, Debtor.	18 Chapter 11 Jointly Administered Under Case No. BK-S-06-10725 LBR
19 In re: USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC, Debtor.	20
21 In re: USA CAPITAL FIRST TRUST DEED FUND, LLC, Debtor.	22
23 In re: USA SECURITIES, LLC, Debtor.	24
25 Affects: <input type="checkbox"/> All Debtors <input type="checkbox"/> USA Commercial Mortgage Company <input type="checkbox"/> USA Securities, LLC <input checked="" type="checkbox"/> USA Capital Realty Advisors, LLC <input type="checkbox"/> USA Capital Diversified Trust Deed Fund, LLC <input type="checkbox"/> USA Capital First Trust Deed Fund, LLC	26
	27 Hearing Date: April 26, 2007 Hearing Time: 9:30 a.m.
	28

**OMNIBUS OBJECTION OF USA
CAPITAL REALTY ADVISORS,
LLC TO MISFILED CLAIMS**

**(AFFECTS USA CAPITAL REALTY
ADVISORS, LLC)**

1 USA Capital Realty Advisors, LLC (“USA Realty”), by and through its counsel, hereby
 2 files its Omnibus Objection to Misfiled Claims (“Objection”) and moves this Court, pursuant to
 3 section 502 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 3007 of the
 4 Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), for an order granting the relief
 5 sought by this Objection. In support of this Objection, USA Realty states as follows:

6 **I. JURISDICTION**

7 1. The Court has jurisdiction over this Objection pursuant to 28 U.S.C. §§ 1334 and
 8 157. Venue is appropriate under 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding
 9 under 28 U.S.C. § 157(b)(2)(B).

10 2. The statutory predicate for the relief requested herein are 11 U.S.C. § 502 and
 11 Bankruptcy Rule 3007.

12 **II. BACKGROUND**

13 1. On April 13, 2006 (“Petition Date”), USA Realty, USA Commercial Mortgage
 14 Company (“USACM”), USA Securities, LLC (“USA Securities”), USA Capital Diversified Trust
 15 Deed Fund, LLC (“DTDF”), USA Capital First Trust Deed Fund, LLC (“FTDF” and together with
 16 DTDF, the “Funds”) (collectively the “Debtors”), filed voluntary petitions for relief under chapter
 17 11 of the Bankruptcy Code. The Debtors continue to operate their businesses, if any, as debtors-
 18 in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Post-petition
 19 management of the Debtors is under the direction of Thomas J. Allison of Mesirow Financial
 20 Interim Management, LLC (“Mesirow”), who serves as the Chief Restructuring Officer.

21 2. On May 10, 2006, the Office of the United States Trustee filed notices indicating
 22 that the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company and
 23 the Official Committee of Holders of Executory Contract Rights Through USA Commercial
 24 Mortgage Company, the Official Committee of Equity Security Holders of USA Capital First
 25 Trust Deed Fund, LLC, and the Official Committee of Equity Security Holders of USA Capital
 26 Diversified Trust Deed Fund, LLC (collectively the “Committees”) had been formed. No trustee
 27 or examiner has been appointed for any of the Debtors.

28 3. USACM is a Nevada Corporation that, prior to the Petition Date, was in the

1 business of underwriting, originating, brokering, funding and servicing commercial loans
 2 primarily secured by real estate, both on behalf of investors and for its own account.

3 4. This business included the solicitation of individual investors to purchase fractional
 4 interest in loans that USACM originated and then serviced. These investors, totaling
 5 approximately 3,600 as of the Petition Date, are referred to as "Direct Lenders" in USACM's
 6 bankruptcy case and in this Objection.

7 5. Although USACM serviced and sometimes originated the loans in which the Direct
 8 Lenders invested, USACM was not a borrower on these loans.

9 6. USA Realty is a Nevada limited liability company. It was the nominal manager of
 10 DTDF and FTDF prior to the Petition Date.

11 7. On September 14, 2006, the Court entered its Order Setting Deadline to File Proofs
 12 of Claim and Proofs of Interest (the "Bar Date Order") [Docket No. 1280]. The Bar Date Order
 13 established 5:00 p.m., prevailing Pacific Time, on November 13, 2006, as the deadline ("Bar
 14 Date") for creditors to file proof of claims

15 8. The Debtors mailed proof of claim and proof of interest forms on September 18,
 16 2006, with instructions explaining that parties owed money by a borrower whose loan is serviced
 17 by the Debtors did not need to file a proof of claim.

18 9. On September 25, 2006, the Debtors served a copy of the Bar Date Order on their
 19 service lists [Docket No. 1358].

20 10. On November 6, 2006, a stipulation was reached among the Debtors, the
 21 Committees, the United States Trustee, and other interested parties extending the Bar Date for
 22 Direct Lenders only to file proofs of claim until January 13, 2007 [Docket No. 1729].

23 11. USA Realty's claims and noticing agent received approximately 67 proofs of claim
 24 as of the January 13, 2007 Bar Date, asserting approximately \$36,693,579.03 in claims, plus
 25 unknown amounts based on unliquidated claims.

26 12. The majority of claims filed against USA Realty are in reality claims against either
 27 USACM or one of the Funds. Some of these claims were filed against both USA Realty and the
 28 appropriate Debtor (the "Duplicate Misfiled Claims"). The rest of these claims were claims filed

1 just against USA Realty but which are really claims by Direct Lenders through USACM that
 2 should be reclassified as timely filed proofs of claim against USACM (the “Reclassified Misfiled
 3 Claims”).

4 13. USA Realty contends that it has no liability on account of any of these claims and
 5 that they should be disallowed in their entirety. USA Realty also contends that all the claims filed
 6 against it should be classified as general unsecured claims in any event.

7 **III. APPLICABLE AUTHORITY**

8 1. Pursuant to section 502(a) of the Bankruptcy Code, any claim for which a proof of
 9 claim has been filed will be allowed unless a party in interest objects. If a party in interest objects
 10 to the proof of claim, the court, after notice and hearing, shall determine the amount of the claim
 11 and shall allow the claim except to the extent that the claim is “unenforceable against the debtor
 12 . . . under any . . . applicable law for a reason other than because such claim is contingent or
 13 unmatured.” 11 U.S.C. § 502(b).

14 2. USA Realty is entitled to object to proofs of claim under section 502(a) of the
 15 Bankruptcy Code.

16 3. A properly filed proof of claim is presumed valid under Bankruptcy Rule 3001(f).
 17 However, once an objection to the proof of claim controverts the presumption, the creditor
 18 ultimately bears the burden of persuasion as to the validity and amount of the claim. *See Ashford*
 19 *v. Consolidated Pioneer Mortg.* (*In re Consolidated Pioneer Mortg.*), 178 B.R. 222, 226 (B.A.P.
 20 9th Cir. 1995), *aff'd*, 91 F.3d 151 (9th Cir. 1996). The ultimate burden of proof as to the validity of
 21 a proof of claim “remains at all times upon the claimant.” *Lundell v. Anchor Constr. Specialists,*
 22 *Inc.* (*In re Lundell*), 223 F.3d 1035, 1039 (9th Cir. 2000).

23 **IV. OBJECTIONS TO CLAIMS**

24 1. As more particularly described herein, USA Realty seeks in this Objection the
 25 disallowance of the Duplicate Misfiled Claims and the Reclassified Misfiled Claims filed against
 26 it.

27 2. These claims may be the subject of multiple objections herein for any of the
 28 reasons stated in this Objection. These claims may also be subject to subsequently filed

1 objections.

2 3. USA Realty reserves the right to further object to any and all claims, whether or not
 3 the subject of this Objection, for allowance and/or distribution purposes on any other grounds.
 4 USA Realty further reserves the right to modify, supplement and/or amend this Objection as it
 5 pertains to any claim or claimant herein.

6 **A. USA Realty's Objections to Misfiled Claims**

7 4. **Exhibit A** and **Exhibit B** contain lists of claims filed in the USA Realty
 8 bankruptcy case but which are actually claims against one of the Funds or USACM. The
 9 Duplicate Misfiled Claims are listed on **Exhibit A**. These are claims where the claimant asserted
 10 the same claim against USA Realty and against the appropriate Debtor (and in many cases filed
 11 the same claim against all five Debtors). USA Realty has no liability on account of the claims
 12 listed on **Exhibit A** and they should be disallowed in their entirety. To the extent the claimants
 13 have asserted claims against Debtors other than USA Realty those claims are not addressed or
 14 affected by this Objection.

15 5. USA Realty also denies liability on account of the Reclassified Misfiled Claims,
 16 which are listed on **Exhibit B**, and asserts that these claims should be reclassified as timely filed
 17 claims against USACM. These claimants are Direct Lenders through USACM seeking principal
 18 and/or interest owed by borrowers. These claimants did not file a claim against USACM and it
 19 appears that they filed their claim against USA Realty in error. Therefore, the claim listed on
 20 **Exhibit B** should be disallowed in their entirety against USA Realty, but should be reclassified as
 21 a timely filed *general unsecured* claim against USACM. USACM may have objections to these
 22 claims as reclassified general unsecured claims, but any such objections will be made by USACM
 23 at a later date.

24 **B. All Claims on the Exhibits Should be Classified as General Unsecured Claims**

25 6. USA Realty also specifically objects to the extent that any of the claims listed in
 26 **Exhibit A** or **Exhibit B** assert priority or secured status, and asserts that they should be classified
 27 as general unsecured claims in any event.

28 7. Section 507 of the Bankruptcy Code establishes the ten types of claims that are

1 entitled to priority status. However, “because the presumption in bankruptcy cases is that the
2 debtor’s limited resources will be equally distributed among its creditors, *statutory priorities are*
3 *narrowly construed.*” *In re Peaches Records and Tapes, Inc.*, 102 B.R. 193, 195 (B.A.P. 9th Cir.
4 1989) (*quoting Trustees of Amalgamated Ins. Fund v. McFarlin’s*, 789 F.2d 98, 100-01 (2nd Cir.
5 1986) (emphasis in original)). A party claiming priority status bears the burden of establishing
6 priority status. *See e.g., In re Terra Distrib., Inc.*, 148 B.R. 598, 600 (Bankr. D. Idaho 1992)
7 (stating that the “burden to demonstrate the elements required for priority status lies upon the
8 claimant”). Secured claims are claims “by creditors against the estate that are secured by a lien on
9 property in which the estate has an interest.” *United States v. Ron Pair Enters., Inc.*, 489 U.S.
10 235, 240 (1989).

11 8. The claimants listed on **Exhibit A** and **Exhibit B** have presented no evidence to
12 support their contention that their claim should be entitled to priority or secured status in USA
13 Realty's case. As such, these claimants have not met their burden of showing that their claim is
14 entitled to either secured or priority status, and all claims listed on **Exhibit A** and **Exhibit B**
15 should be classified as general unsecured claims in any event.

V. CONCLUSION

17 For the reasons discussed above USA Realty objects to the proofs of claim listed on the
18 exhibits attached to this Objection and requests that the Court disallow these claims in their
19 entirety. USA Realty also requests such other and further relief as is just and proper.

20 || Dated: March 8, 2007

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EXHIBIT A

USA Capital Realty Advisors, LLC
Duplicate Misfiled Claims - Disallow in their Entirety against USA Realty

<u>Claimant</u>	<u>Case Number</u>	<u>Proof of Claim Number</u>	<u>Date Claim Filed</u>	<u>Proof of Claim Amount</u>	<u>Proof of Claim Priority</u>	<u>Proposed Treatment/Comments</u>
Adams, Brian M 525 S 6Th St Las Vegas, NV 89101	06-10726	10726-00048	11/8/2006	\$ 325,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against DTDF and claimant has already filed the same claim against DTDF.
Adams, Herman M Brian M & Anthony G 1341 Cashman Dr Las Vegas, NV 89102	06-10726	10726-00050	11/8/2006	\$ 3,625,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against DTDF and claimant has already filed the same claim against DTDF.
Allergy Consultants Medical Group Inc C/O Dionisio Fernandes Trustee 401K Profit Sharing Plan 4001 Oak Manor Ct Hayward, CA 94542-1445	06-10726	10726-00035	10/10/2006	\$ 58,071.84	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Baginski, Michael 12881 Knott St #205 Garden Grove, CA 92841	06-10726	10726-00049	11/10/2006	\$ 288,283.00	S, P, U	Disallow claim in its entirety against USA Realty. Claim is against DTDF and claimant has already filed the same claim against DTDF.
Berry, William Chad 11136 Acama St Apt 312 Studio City, CA 91602-3067	06-10726	10726-00058	11/13/2006	\$ 200,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Debra A Gant-Hickel & Russell J Hickel 4725 Goodwin Rd Sparks, NV 89436	06-10726	10726-00029	8/16/2006	\$ 33,245.88	S	Disallow claim in its entirety against USA Realty. Claim is against FTDF and claimant has already filed the same claim against FTDF.
Deller, Ross 1469 Harmony Hill Henderson, NV 89014	06-10726	10726-00018	5/8/2006	\$ 50,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against DTDF and claimant has already filed the same claim against DTDF.
Deller, Ross 1469 Harmony Hill Henderson, NV 89014	06-10726	10726-00019	5/8/2006	\$ 100,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against DTDF and claimant has already filed the same claim against DTDF.
Deller, Ross 1469 Harmony Hill Henderson, NV 89014	06-10726	10726-00020	5/8/2006	\$ 120,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Deller, Ross 1469 Harmony Hill Henderson, NV 89014	06-10726	10726-00021	5/8/2006	\$ 50,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against DTDF and claimant has already filed the same claim against DTDF.

EXHIBIT A

USA Capital Realty Advisors, LLC
Duplicate Misfiled Claims - Disallow in their Entirety against USA Realty

<u>Claimant</u>	<u>Case Number</u>	<u>Proof of Claim Number</u>	<u>Date Claim Filed</u>	<u>Proof of Claim Amount</u>	<u>Proof of Claim Priority</u>	<u>Proposed Treatment/Comments</u>
Deller, Ross 1469 Harmony Hill Henderson, NV 89014	06-10726	10726-00022	6/5/2006	\$ 100,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against DTDF and claimant has already filed the same claim against DTDF.
Falvai, Brenda 252 N Paseo De Juan Anaheim, CA 92807-2319	06-10726	10726-00012	6/2/2006	\$ 50,933.34	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Falvai, Brenda 252 N Paseo De Juan Anaheim, CA 92807-2319	06-10726	10726-00013	6/2/2006	\$ 50,972.22	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Falvai, Brenda 252 N Paseo De Juan Anaheim, CA 92807-2319	06-10726	10726-00015	6/2/2006	\$ 50,933.34	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Falvai, Brenda 252 N Paseo De Juan Anaheim, CA 92807-2319	06-10726	10726-00016	6/2/2006	\$ 37,860.24	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Fernandes, Dionisio A & Fiola 4001 Oak Manor Ct Hayward, CA 94542-1445	06-10726	10726-00034	10/10/2006	\$ 244,646.92	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Fernandes, Jason D & Fiola 4001 Oak Manor Ct Hayward, CA 94542-1445	06-10726	10726-00032	10/10/2006	\$ 151,359.38	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Fernandes, Melissa A & Dionisio 4001 Oak Manor Ct Hayward, CA 94542-1445	06-10726	10726-00033	10/10/2006	\$ 116,143.68	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Frieda Moon & Sharon C Van Ert Joint 2504 Callita Ct Las Vegas, NV 89102-2094	06-10726	10726-00004	5/23/2006	\$ 51,033.34	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Frieda Moon & Sharon C Van Ert Joint 2504 Callita Ct Las Vegas, NV 89102-2094	06-10726	10726-00007	5/23/2006	\$ 51,076.38	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.

EXHIBIT A

USA Capital Realty Advisors, LLC
Duplicate Misfiled Claims - Disallow in their Entirety against USA Realty

<u>Claimant</u>	<u>Case Number</u>	<u>Proof of Claim Number</u>	<u>Date Claim Filed</u>	<u>Proof of Claim Amount</u>	<u>Proof of Claim Priority</u>	<u>Proposed Treatment/Comments</u>
Frieda Moon Fbo Sharon C. Van Ert 2504 Callita Ct Las Vegas, NV 89102-2020	06-10726	10726-00005	5/23/2006	\$ 35,583.34	S	Disallow claim in its entirety against USA Realty. Claim is against FTDF and claimant has already filed the same claim against FTDF.
Frieda Moon Fbo Sharon C. Van Ert 2504 Callita Ct Las Vegas, NV 89102-2020	06-10726	10726-00006	5/23/2006	\$ 17,538.18	S	Disallow claim in its entirety against USA Realty. Claim is against FTDF and claimant has already filed the same claim against FTDF.
Karen Petersen Tyndall Trust Dtd 3/9/94 C/O Karen Petersen Tyndall Ttee 1012 Greystoke Acres St Las Vegas, NV 89145-8659	06-10726	10726-00040	11/9/2006	\$ 1,115,915.59	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
KPT Irrevocable Trust Dated 7/16/99 C/O Karen Petersen Tyndall Ttee 1012 Greystoke Acres St Las Vegas, NV 89145-8659	06-10726	10726-00046	11/10/2006	\$ 202,866.38	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Law Offices Of James J Lee 7674 W Lake Mead Blvd #108 Las Vegas, NV 89128	06-10726	10726-00052	11/13/2006	\$ 200,000.00	U	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Layne Family Trust Bruce & Sherry Layne C/O Lawrence D Rouse Esq 523 S 8Th St Las Vegas, NV 89101	06-10726	10726-00036	11/9/2006	\$ 240,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Lee, James J 7674 W Lake Mead Blvd #108 Las Vegas, NV 89128	06-10726	10726-00053	11/13/2006	\$ 200,000.00	U	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Mirzaian, Katrine 708 Prospect Dr Glendale, CA 91205	06-10726	10726-00066	1/10/2007	\$ 344,011.56	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Moon, Frieda Trustee Of The Decedent's Trust Of The Restated Moon Irrevocable Trust 2504 Callita Ct Las Vegas, NV 89102	06-10726	10726-00001	5/22/2006	\$ 37,860.24	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.

EXHIBIT A

USA Capital Realty Advisors, LLC
Duplicate Misfiled Claims - Disallow in their Entirety against USA Realty

<u>Claimant</u>	<u>Case Number</u>	<u>Proof of Claim Number</u>	<u>Date Claim Filed</u>	<u>Proof of Claim Amount</u>	<u>Proof of Claim Priority</u>	<u>Proposed Treatment/Comments</u>
Moon, Frieda Trustee Of The Decedent's Trust Of The Restated Moon Irrevocable Trust 2504 Callita Ct Las Vegas, NV 89102	06-10726	10726-00002	5/22/2006	\$ 51,033.34	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Moon, Frieda Trustee Of The Decedent's Trust Of The Restated Moon Irrevocable Trust 2504 Callita Ct Las Vegas, NV 89102	06-10726	10726-00008	5/23/2006	\$ 51,076.38	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Moon, Frieda Trustee Of The Decedent's Trust Of The Restated Moon Irrevocable Trust 2504 Callita Ct Las Vegas, NV 89102	06-10726	10726-00009	5/23/2006	\$ 25,538.20	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Olympia Capital Management C/O Geraldine Houghton 2871 Pinta Perris, CA 92571	06-10726	10726-00051	11/9/2006	\$ 100,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against DTDF and claimant has already filed the same claim against DTDF.
Quinn, Edward & Darlene 660 New Brookhaven Dr Lee's Summit, MO 64081	06-10726	10726-00023	7/10/2006	\$ 156,388.48	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Saunders, John H & Anita 3665 Brighton Way Reno, NV 89509	06-10726	10726-00064	11/27/2006	\$ 50,000.00	S	Disallow claim in its entirety against USA Realty. Claim is against USACM and claimant has already filed the same claim against USACM.
Silver Saver Mart Inc Po Box 124 Silver Springs, NV 89429	06-10726	10726-00028	8/14/2006	\$ 36,386.45	S	Disallow claim in its entirety against USA Realty. Claim is against DTDF and claimant has already filed the same claim against DTDF.

EXHIBIT B

USA Capital Realty Advisors, LLC

Reclassified Misfiled Claims - Disallow against USA Realty and reclassify as General Unsecured Claim against USACM

<u>Claimant</u>	<u>Case Number</u>	<u>Proof of Claim Number</u>	<u>Date Claim Filed</u>	<u>Proof of Claim Amount</u>	<u>Priority</u>	<u>Proposed Treatment/Comments</u>
Cronk, Arlene C/O Michael Lehnner Esq 429 Marsh Ave Reno, NV 89509	06-10726	10726- 00010	5/30/2006	\$ 272,206.96	U	Disallow claim in its entirety against USA Realty, but reclassify it as a timely filed general unsecured claim against USACM.
Doucet, D. Joseph Ttee Of Doucet Trust 3301 Skyline Blvd Reno, NV 89509-6604	06-10726	10726- 00067	1/12/2007	\$ 502,335.71	P,U	Disallow claim in its entirety against USA Realty, but reclassify it as a timely filed general unsecured claim against USACM.
Jung, Margarita 1405 Vegas Valley #317 Las Vegas, NV 89109	06-10726	10726- 00027	7/28/2006	\$ 91,534.04	S	Disallow claim in its entirety against USA Realty, but reclassify it as a timely filed general unsecured claim against USACM.
Sturza, Harold 2705 Orchid Valley Dr Las Vegas, NV 89134- 7327	06-10726	10726- 00031	9/29/2006	Blank	U	Disallow claim in its entirety against USA Realty, but reclassify it as a timely filed general unsecured claim against USACM.